

AMENDMENTS

1996—Pub. L. 104-188, title I, §1704(t)(11), Aug. 20, 1996, 110 Stat. 1888, struck out “and special rules” after “Definitions” in item 4472.

**§ 4471. Imposition of tax**

**(a) In general**

There is hereby imposed a tax of \$3 per passenger on a covered voyage.

**(b) By whom paid**

The tax imposed by this section shall be paid by the person providing the covered voyage.

**(c) Time of imposition**

The tax imposed by this section shall be imposed only once for each passenger on a covered voyage, either at the time of first embarkation or disembarkation in the United States.

(Added Pub. L. 101-239, title VII, §7504(a), Dec. 19, 1989, 103 Stat. 2362.)

PRIOR PROVISIONS

A prior section 4471 was contained in subchapter C of this chapter prior to repeal by Pub. L. 89-44, title IV, §404, June 21, 1965, 79 Stat. 149.

EFFECTIVE DATE

Pub. L. 101-239, title VII, §7504(c), Dec. 19, 1989, 103 Stat. 2363, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this subchapter] shall apply to voyages beginning after December 31, 1989, which were not paid for before such date.

“(2) NO DEPOSITS REQUIRED BEFORE APRIL 1, 1990.—No deposit of any tax imposed by subchapter B of chapter 36 of the Internal Revenue Code of 1986, as added by this section, shall be required to be made before April 1, 1990.”

**§ 4472. Definitions**

For purposes of this subchapter—

**(1) Covered voyage**

**(A) In general**

The term “covered voyage” means a voyage of—

- (i) a commercial passenger vessel which extends over 1 or more nights, or
- (ii) a commercial vessel transporting passengers engaged in gambling aboard the vessel beyond the territorial waters of the United States,

during which passengers embark or disembark the vessel in the United States. Such term shall not include any voyage on any vessel owned or operated by the United States, a State, or any agency or subdivision thereof.

**(B) Exception for certain voyages on passenger vessels**

The term “covered voyage” shall not include a voyage of a passenger vessel of less than 12 hours between 2 ports in the United States.

**(2) Passenger vessel**

The term “passenger vessel” means any vessel having berth or stateroom accommodations for more than 16 passengers.

(Added Pub. L. 101-239, title VII, §7504(a), Dec. 19, 1989, 103 Stat. 2362.)

PRIOR PROVISIONS

A prior section 4472 was contained in subchapter C of this chapter prior to repeal by Pub. L. 89-44, title IV, §404, June 21, 1965, 79 Stat. 149.

**[Subchapter C—Repealed]**

**[[§§ 4471 to 4474. Repealed. Pub. L. 89-44, title IV, § 404, June 21, 1965, 79 Stat. 149]**

Section 4471, act Aug. 16, 1954, ch. 736, 68A Stat. 532, imposed a \$20 annual tax upon bowling alleys, billiard tables, and pool tables to be paid by operators of bowling alleys, billiard rooms, and pool rooms.

Section 4472, act Aug. 16, 1954, ch. 736, 68A Stat. 532, defined bowling alley, billiard room, and pool room.

Section 4473, acts Aug. 16, 1954, ch. 736, 68A Stat. 532; Sept. 2, 1958, Pub. L. 85-859, title I, §153(a), 72 Stat. 1305, granted exemptions for hospitals, the armed forces, and certain non-profit and governmental organizations.

Section 4474, act Aug. 16, 1954, ch. 736, 68A Stat. 532, made cross references to chapter 40 and subtitle F for penalties and administrative provisions.

EFFECTIVE DATE OF REPEAL

Repeal applicable on and after July 1, 1965, see section 701(c)(2) of Pub. L. 89-44, set out in part as an Effective Date of 1965 Amendment note under section 4402 of this title.

**Subchapter D—Tax on Use of Certain Vehicles**

|       |                    |
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| Sec.  |                    |
| 4481. | Imposition of tax. |
| 4482. | Definitions.       |
| 4483. | Exemptions.        |
| 4484. | Cross references.  |

AMENDMENTS

1983—Pub. L. 97-473, title II, §202(b)(11), Jan. 14, 1983, 96 Stat. 2610, substituted “Cross references” for “Cross reference” in item 4484.

1956—Act June 29, 1956, ch. 462, title II, §206(a), 70 Stat. 389, added subchapter heading and analysis of sections.

**§ 4481. Imposition of tax**

**(a) Imposition of tax**

A tax is hereby imposed on the use of any highway motor vehicle which (together with the semitrailers and trailers customarily used in connection with highway motor vehicles of the same type as such highway motor vehicle) has a taxable gross weight of at least 55,000 pounds at the rate specified in the following table:

| Taxable gross weight:                                     | Rate of tax:  |
|---|---|
| At least 55,000 pounds,<br>but not over 75,000<br>pounds. | \$100 per year plus \$22 for<br>each 1,000 pounds (or<br>fraction thereof) in ex-<br>cess of 55,000 pounds. |
| Over 75,000 pounds .....                                  | \$550.  |

**(b) By whom paid**

The tax imposed by this section shall be paid by the person in whose name the highway motor vehicle is, or is required to be, registered under the law of the State or contiguous foreign country in which such vehicle is, or is required to be, registered, or, in case the highway motor vehicle is owned by the United States, by the agency or instrumentality of the United States operating such vehicle.

**(c) Proration of tax**

**(1) Where first use occurs after first month**

If in any taxable period the first use of the highway motor vehicle is after the first month